



General Assembly

**Amendment**

January Session, 2011

LCO No. 6397

**\*SB0024606397SR0\***

Offered by:

SEN. RORABACK, 30<sup>th</sup> Dist.

To: Subst. Senate Bill No. 246

File No. 557

Cal. No. 339

**"AN ACT ESTABLISHING A DATE FOR THE SUBMISSION OF  
PERSONAL PROPERTY DECLARATIONS AND PROPERTY TAX  
EXEMPTIONS BY FARMERS."**

1 After the last section, add the following and renumber sections and  
2 internal references accordingly:

3 "Sec. 501. Section 12-504f of the general statutes is repealed and the  
4 following is substituted in lieu thereof (*Effective July 1, 2011*):

5 The tax assessor shall file annually, not later than sixty days after  
6 the assessment date, except during a year in which a revaluation of all  
7 real property, in accordance with section 12-62, becomes effective, not  
8 later than the January thirty-first immediately following the  
9 assessment date, with the town clerk a certificate for any land which  
10 has been classified as farm land pursuant to section 12-107c, as forest  
11 land pursuant to section 12-107d, as open space land pursuant to  
12 section 12-107e or as maritime heritage land pursuant to section 12-  
13 107g, which certificate shall set forth the date of the initial classification  
14 and the obligation to pay the conveyance tax imposed by this chapter.

15 Said certificate shall be recorded in the land records of such town. Any  
16 such classification of land shall be deemed personal to the particular  
17 owner who requests such classification and shall not run with the land.  
18 The town clerk shall notify the tax assessor of the filing in the land  
19 records of the sale of any such land. Upon receipt of such notice the tax  
20 assessor shall inform the new owner of the tax benefits of classification  
21 of such land as farm land, forest land or open space land."